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Notice concerning decision relating to establishment of internal control system

At the meeting of the Board of Directors of Best Bridal of November 12, 2007, the following decisions were made concerning the establishment of a system for internal control.

1. A system to ensure that actions by officers and employees as related to company activity comply with laws, regulations and the company charter

(1) To ensure compliance by all officers and employees with laws, regulations and the company charter, existing company regulations and operation manuals shall be studied thoroughly, the importance of compliance stressed, and the awareness of all officers and employees in that regard heightened.

(2) These company regulations and manuals shall be reviewed periodically, and revised or expanded as required to reflect changes in laws regulations and social systems.

2. System for storage and management of information related to performance of duties by officers and employees

(1) Board of Directors meeting minutes, documents relating to other important meetings such as of the Management Board, documents circulated for approval, and documents related to important decisions shall be prepared, stored and managed in accordance with a system based on laws, regulations and company regulations.

(2) The directors and auditors shall be able to access this information at any time.

3. Risk management regulations and other systems

(1) An internal audits office answering directly to the representative director shall be established and implement appropriate risk management.

(2) The internal audits office shall perform regular operational audits, and in the event a risk of loss through violation of law, regulation or company charter, or through any other cause, is discovered, shall immediately report the content and scale of the risk to the representative director and the concerned department, shall promptly take action to notify involved parties of the risk and shall eliminate it as soon as possible.

(3) The internal audits room shall verify the audit items and methods periodically, shall confirm that audit items are not leaked, and as required shall promptly review audit methods.

(4) To facilitate the activities of the internal audits office, all departments shall be required to organize risk management regulations, all employees shall be informed of the significance of the internal audits office, and shall be instructed to inform the internal audits office

immediately in the event a risk is discovered.

(5) Response to customer comments, etc.

A customer consultations office shall be established to receive comments by customers, and shall use questionnaire postcards to elicit such comments.

Every effort shall be made to apply customer comments in management activities. Complaints shall be relayed to the involved department and the appropriate remedial action implemented promptly. Severe complaints shall be reported to the representative director and auditors as appropriate.

4. System to ensure effective implementation of director tasks

(1) The Board of Directors (consisting of directors and auditors) shall meet once a month or as otherwise appropriate to discuss and make decisions related to key management items, in accordance with law, regulations, the company charter and the regulations of the Board itself.

(2) The Management Board (consisting directors and auditors) shall meet once a month primarily to discuss decisions made by the Board of Directors.

5. System to ensure appropriate implementation of tasks in the company group consisting of Best Bridal and its subsidiaries

(1) Subsidiaries shall submit periodic reports of management status and task implementation status, in accordance with company management regulations, to the management department. These reports shall be presented to the Board of Directors by the director in charge.

(2) The internal audits office shall work with subsidiaries, and in the event it discovers a loss occurring in task implementation or a possible violation of legal compliance, it shall immediately notice the Board of Directors and involved departments of the content, scale and effects.

6. System to ensure that auditors are implemented effectively

(1) Dedicated assistants shall be appointed as needed when requested by auditors.

(2) People assisting in audits shall not hold positions with executive authority at Best Bridal, and shall follow the directives of auditors. The approval of auditors shall be required for the appointment and transfer of such assistants.

(3) The representative director and president shall periodically exchange opinions with the auditors on problems facing the company and key issues in auditing.

(4) The auditors shall periodically receive reports from the accounting auditors on accounting audit procedures and results, and shall exchange opinions with them.

(5) The auditors shall receive internal audit reports from the internal audits office, shall meet with them as appropriate, and shall exchange information and otherwise maintain a close relationship with them.